

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-24/25  
Record Request Response

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**Record Request No.: AG-RR-68 (Electric)**

Please provide the journal entries associated with the costs regarding the environmental matter on page 28 of Volume 2 of the supplemental filing: "Due to the continuing deterioration of this former electric generating station and Rockware's continued lack of performance, FG&E, in concert with the DEP and the U.S. Environmental Protection Agency (EPA), conducted further testing and survey work during 2001 to ascertain the environmental status of the building".

Also, please indicate whether any of these costs have been included in the pro forma cost of service in this case.

**Response:**

FG&E is undertaking an asbestos cleanup operation at its Sawyer Passway property, as referenced on page 28 of Volume 2 of the supplemental filing. Costs associated with this project are currently recorded in a balance sheet account 20-00-00-00-186-63-01, deferred debit Sawyer Passway Remediation. As set forth in Request No. AG-1-59 (Electric), costs in 2001 of \$94,242 were incurred and charged to this account.

The \$94,242 is comprised of multiple transactions paid directly to vendors via FG&E's Accounts Payable system. The entries created by the A/P system affected the General Ledger accounts as outlined below:

<u>Debit</u>	Deferred Debit-Sawyer Passway Remediation (20-00-00-00-186-63-01)
<u>Credit</u>	Cash (20-00-00-00-131-00-00)

None of these costs have been included in the pro forma cost of service in the rate case.

**Person Responsible:** Mark H. Collin